

**Town of Phillipston
Senior Tax Abatement Program
2024**



Eligibility

- Participant must be aged 60 or older.
- Participant must be recorded owner of property.
- Participant must reside in the property.
- Participant must be current with their municipal tax payments
- If there are not enough positions for all the applicants, preference will go to those who meet the HUD low and moderate income guidelines.
- Applicants will provide documentation to verify the eligibility requirements.

Limits

- The abatement is limited to \$1,500.00, before deductions
- The hourly rate is limited to that of the state minimum wage.
- Participants will not perform any work that is hazardous or threatening to their health.
- The program runs from January until mid-October. The end date will be determined each year based on payroll dates.

Procedure

Each year the Board of Selectmen's office will survey departments to determine the number of positions desired. Applicants will provide information about their previous work history, qualifications, and experience. The Board of Selectmen's office will attempt to match participants to appropriate positions based on their qualifications. Participants will complete timesheets to track their work, which will be reviewed and approved by the department supervisor. Participants are required to report their work time on timesheets provided by the program department supervisors and submit it to the Board of Selectmen's office once the participant has completed their work project or reached the maximum abatement amount.

Treatment of abatement

Participants are not paid in cash but receive an abatement toward their real estate taxes for quarters three and four. Per MGL c59, §5K, abatements in this program are not taxable for Massachusetts Income Tax, but may be subject to Federal tax, Medicare and mandatory OBRA. Participation in this program will generate a W2.

Voted and approved by the Selectboard.

Approved-December 4, 2017

Updated-December 01, 2021

Amended-January 05, 2022